

--- 1/10th Pound - Windsor Division - Black Consumption stamps - (February 1880) ---

[Chris Ryan, "Canadian Revenue Newsletter", No. 39, of May 2002]

"In September of 1869, the square BOX and CADDY excise stamps were supplemented by twelve new stamps in six denominations for consumption (black) and for warehouse (red). The denomination of these items represented the maximum weight of tobacco to which they could be affixed. Unlike other BABN tobacco stamps in use up to that time, the new denominated stamps were produced from steel plates (intaglio).

The *small* stamp was initially issued in denominations of one-quarter, one-half and one pound. In February of 1880 a one-tenth pound stamp was prepared for use in the Windsor Division. The duty collected by these stamps was to be the full amount represented by their denomination, regardless of the actual weight of tobacco in the package.

In September 1874 the Revenue Department authorized the preparation of the first Division-specific stamps for manufactured tobacco. These stamps bear the printed name of the Revenue Division and signature of its Collector in the spaces previously left blank to be filled in by hand or rubberstamp. The first of these personalized stamps were prepared for use in Montreal and Toronto. It is surmised that similar stamps for other Divisions were subsequently introduced overtime as warranted by numbers used."

Chris Ryan reports in the "Canadian Revenue Newsletter", No.41, of March 2003 that all CADDY and BOX stamps were discontinued as of July 1st 1883. At that time they were probably recalled for destruction.

The catalogue lists this 1/10th pound Windsor Division black Consumption stamp as follows:

RM-118 - 1/10th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - 4 mm. blue controls

3rd BABN Contract (1878-1886)

John McKay reports the delivery of 100,000 hand press, recess printed, copies of "1-10th Black, Small".

--- The "theoretical" control number range on the black 1/10th pound Windsor Division consumption stamps ---

RM-118 - 1/10th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - **00001** to **100000**

--- The "actual" control number range, as recorded to date ---

RM-118 - 1/10th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - **04259** to **96141**

--- 1/10th Pound - Windsor Division - Black Consumption stamps - 1880 ---

--- on *block wmkd* horizontal mesh medium wove at Montreal under the 3rd BABN Contract - 63 x 47 mm. design ---

--- perf 12 - with 4 mm. controls - scanned at 100% scale - inscribed *James Gow* / COLLECTOR INLD. REV. ---

Chris Ryan reports that *James Gow* was named Collector at Windsor on June 1st 1876.

The catalogue lists this 1/10th pound Windsor Division black Consumption stamp as follows:

RM-118 - 1/10th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove - 4 mm. blue controls



★**RM-118** - 1/10th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove, with 4 mm. control **04466**, with S. M. Return No. 18 - 80, used by Licensee # 1, in late March 1880

★**RM-118** - 1/10th pound, black, Windsor Division, perf 12, on *block wmkd* medium wove, with 4 mm. control **51229**, with S. M. Return No. 23 - 80, used by Licensee # 1, in June 1880

04259	03/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 18 - 80
04437	03/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 18 - 80
04466 ★	03/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 18 - 80
10414		RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove,
13787	04/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 20 - 80
14785	04/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 20 - 80
36235		RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1
36565 ★	06/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 23 - 80
51229 ★	06/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 23 - 80
96141	06/80	RM-118	1/10th pound, black, Windsor Division, perf 12, on <i>block wmkd</i> medium wove, Licensee # 1, S. M. Return No. 24 - 80

In 1880 the excise duty on manufactured tobacco was 20¢ per pound, and thus 1/10th pound packaging represented a 2¢ tax bite per stamp.

--- without control numbering ---



★**RM-118n** - 1/10th pound, black, Windsor Division, perf 12 (clipped), on *block wmkd* medium wove, without control numbers



--- the bottom right of **RM-118 TP** - scanned at 300% scale ---

The collection contains many of these clipped imperforate “TP” stamps (from the Morris collection) most of which under magnification shows signs of original perforation. I sincerely doubt that any philatelist would have mutilated the stamps in this manner. At the time it was illegal to possess tax-paid stamps in mint condition, and even used examples were by law to be broken on opening the package. I feel that BABN, as a favour to a philatelist, clipped the perforations prior to releasing these *control-free* stamps.

File path is [c:\CR - STAMPS \ RM_STAMPS \ CURRENCY \ Black \ Windsor \ 1-10 pound],
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